AMENDMENT TO THE CLAIMS

- 1. (currently amended): A method of forming a beveled writing pole of a perpendicular writing element comprising steps of:
 - (a) forming a ramped step having a high side, a low side, and a ramp portion connecting the high side to the low side;
 - (b) forming a writing pole portion on the ramped step having a top portion overlaying a beveled portion; and
 - (c) defining a pole tip of the writing pole portion having an air bearing surface and a thickness substantially corresponding to a thickness of the top portion, wherein the beveled portion increases a thickness of the writing pole portion measured in a direction that is substantially parallel to the air bearing surface and in along a plane that is perpendicular to the air bearing surface and extends through the top portion and the beveled portion.
- 2. (withdrawn): The method of claim 1, wherein the forming step (a) includes:
 - (a) (1) forming a vertical step having first and second sides respectively corresponding to the high and low sides of the ramped step; and
 - (a) (2) depositing a layer of material over the vertical step to form the ramped step.
- 3. (previously presented): The method of claim 1, wherein the forming step (a) includes:
 - (a) (1) forming a vertical step having first and second sides respectively corresponding to the high and low sides of the ramped step;
 - (a) (2) forming a lift-off mask on the first side; and

- (a) (3) milling the second side and exposed portions of the first side of the vertical step to form the ramp portion.
- 4. (withdrawn): The method of claim 1, wherein the forming step (a) includes:
 - (a)(1) forming a conductive layer on an insulating
 material;
 - (a) (2) forming a trench on the conductive layer with photoresist dams whereby a portion of the conductive layer within the trench is exposed;
 - (a) (3) plating a conductive material within the trench on the exposed conductive layer to form a step member;
 - (a) (4) removing the photoresist dams to expose the step member and form a vertical step; and
 - (a)(5) depositing a material over the vertical step to form the ramped step.
- 5. (withdrawn): The method of claim 4, including a step of removing the conductive layer that is not covered by the step member prior to performing the depositing step (a)(5).
- 6. (withdrawn): The method of claim 1, wherein the forming step (b) includes:
 - (b) (1) depositing a first magnetic layer over the high side, the low side, and the ramp portion of the ramped step;
 - (b) (2) polishing the first magnetic layer down to approximately the high side of the ramped step to form the beveled portion; and
 - (b)(3) depositing a second magnetic layer over the beveled portion and the high side of the ramped step to form the top portion.

- 7. (withdrawn): The method of claim 1, wherein the forming step (b) includes:
 - (b) (1) depositing a first magnetic layer over the high and low sides of the ramped step; and
 - (b)(2) polishing the first magnetic layer down short of the high side to form the top portion.
- 8. (withdrawn): The method of claim 1, wherein the forming step (b) includes:
 - (b) (1) depositing a first magnetic layer over the high and low sides of the ramped step;
 - (b)(2) polishing the first magnetic layer down to approximately the high side of the ramped step to form the beveled portion; and
 - (b)(3) trimming the ramped step and a wedge point of the beveled portion from the high side to the low side to define the top portion.
- 9. (previously presented): The method of claim 1, wherein the defining step (c) includes removing the writing pole portion that overlays the high side of the ramped step.
- 10. (original): The method of claim 1, wherein the ramped step is formed of an insulating material and the writing pole portion is formed of a magnetic material.
- 11. (original): The method of claim 10, wherein:
 - the insulating material is aluminum oxide (Al_2O_3) or silicon nitride (Si_3N_4) ; and
 - the magnetic material is cobalt-iron (CoFe), cobalt-nickel-iron (CoNiFe), nickel-iron (NiFe), or cobalt (Co).

- 12. (original): The method of claim 1, wherein the forming steps (a)-(c) are performed in accordance with at least one thin film processing technique selected from a group consisting of photolithography, etching, milling, and lapping.
- 13. (original): The method of claim 1, wherein the thickness and a width of the pole tip are approximately 200 angstroms or less.
- 14. (original): The method of claim 1, wherein the ramp portion is sloped at an angle of approximately 45 degrees.
- 15. (original): A method of forming a writing pole of a perpendicular writing element comprising steps of:
 - (a) forming a ramped step having a high side, a low side, and ramp portion connecting the high side to the low side;
 - (b) depositing a first magnetic layer over the high side, the low side, and the ramp portion;
 - (c) polishing the first magnetic layer down to approximately the high side of the ramped step to form a beveled portion;
 - (d) depositing a second magnetic layer over the beveled portion and the high side of the ramped step to form a top portion, the beveled and top portions forming a writing pole portion; and
 - (e) defining a pole tip of the writing pole portion, the pole tip having an air bearing surface, a thickness substantially corresponding to a thickness of the writing pole portion and a width.
- 16. (original): The method of claim 15, wherein the forming step (a) includes:
 - (a)(1) forming a vertical step having first and second

- sides respectively corresponding to the high and low sides of the ramped step; and
- (a) (2) depositing a layer of material over the vertical step to form the ramped step.
- 17. (original): The method of claim 15, wherein the forming step (a) includes:
 - (a)(1) forming a vertical step having first and second sides respectively corresponding to the high and low sides of the ramped step; and
 - (a) (2) forming a lift-off mask on the first side; and
 - (a)(3) milling the second side and exposed portions of the first side of the vertical step to form the ramp portion.
- 18. (original): The method of claim 15, wherein the forming step (a) includes:
 - (a)(1) forming a conductive layer on an insulating
 material;
 - (a)(2) forming a trench on the conductive layer with photoresist dams whereby a portion of the conductive layer within the trench is exposed;
 - (a) (3) plating a conductive material within the trench on the exposed conductive layer to form a step member;
 - (a) (4) removing the photoresist dams to expose the step member and form a vertical step; and
 - (a)(5) depositing a material over the vertical step to form the ramped step.
- 19. (withdrawn): A beveled writing pole formed of a magnetic material comprising:
 - a top portion having an end, which defines a writing pole tip;

- a beveled portion adjoining the top portion and having a bevel that extends from the pole tip; and
- a throat portion formed of the top and beveled portions and having tapered sides that extend from the writing pole tip;
- wherein the bevel increases a thickness of the writing pole proximate the pole tip, and the tapered sides of the throat portion increase a width of the writing pole proximate the pole tip.
- 20. (withdrawn): The writing pole of claim 19, wherein the bevel is angled at approximately forty-five degrees relative to an airbearing surface of the writing pole tip.
- 21. (withdrawn): The writing pole of claim 19, wherein the tapered sidewalls are angled at approximately seventy-five to eighty-five degrees relative to an air-bearing surface of the writing pole tip.
- 22. (withdrawn): A writing element comprising: the writing pole of claim 19;
 - a return pole separated from the writing pole by a writer gap and connected to the writing pole at a back gap; and
 - a conducing coil between the writing and return poles and encircling the back gap.
- 23. (previously presented): A method of forming a beveled writing pole of a perpendicular writing element comprising steps of:
 - a) forming a vertical step having a first side and a second side;
 - b) forming a ramped step using the vertical step, the ramped step having a high side and a low side

respectively corresponding to the first side and the second side of the vertical step, and a ramp portion having a top surface extending from a top surface of the high side to a top surface of the low side, wherein the top surface of the ramp portion is non-perpendicular to the top surfaces of the high and low sides; and

- c) forming a writing pole portion on the ramped step having a beveled portion.
- 24. (previously presented): The method of claim 23, wherein the forming step b) includes steps of:

forming a lift-off mask on the first side of the vertical step; and

milling the vertical step to form the ramp portion.

- 25. (previously presented): The method of claim 24, wherein the milling step includes milling the second side of the vertical step and exposed portions of the first side of the vertical step.
- 26. (previously presented): The method of claim 23 including defining a pole tip of the writing pole portion having an air bearing surface.
- 27. (previously presented): The method of claim 23, wherein the forming step c) includes forming a top portion overlaying the beveled portion.
- 28. (previously presented): The method of claim 27 including defining a pole tip of the writing pole portion having an air bearing surface and a thickness substantially corresponding to a thickness of the top portion.

- 29. (previously presented): The method of claim 28, wherein the forming step c) includes trimming the ramped step and the writing pole portion from the high side to the low side to substantially a wedge point of the beveled portion.
- 30. (previously presented): The method of claim 23, wherein the forming step a) includes:

forming a conductive layer on an insulating material;

- forming a trench on the conductive layer with photoresist dams whereby a portion of the conductive layer within the trench is exposed;
- plating a conductive material within the trench on the exposed conductive layer to form a step member; and
- removing the photoresist dams to expose the step member and form the vertical step.
- 31. (previously presented): The method of claim 30 including depositing a material over the vertical step to form the ramped step.
- 32. (previously presented): The method of claim 23, wherein the forming step b) includes depositing a layer of material over the vertical step.
- 33. (previously presented): The method of claim 23, wherein the ramped step is formed of an insulating material and the writing pole portion is formed of a magnetic material.
- 34. (withdrawn): In a method of forming a beveled writing pole, a method of forming a ramped step comprising steps of:

forming a vertical step having a high side and a low side; forming a lift-off mask on the high side; and milling the vertical step to form a ramp portion connecting

the high side to the low side.

- 35. (withdrawn): The method of claim 34, wherein the milling step includes milling the low side and exposed portions of the high side of the vertical step.
- 36. (new): The method of claim 1, wherein the beveled portion increases the thickness of the writing pole portion from the pole tip.
- 37. (new): The method of claim 1, wherein the beveled portion increases the thickness of a portion of the writing pole portion with distance from the air bearing surface.